

# Enhanced Reporting Requirements

Service User Group

13<sup>th</sup> December 2023

# Revenue

Cáin agus Custaim na hÉireann  
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

# Agenda

- Schema documentation release schedule
- Published Documentation
- PIT Updates
- Live release schedule
- Employer Engagement
- Actions
- AOB

# Schema documentation release schedule

# Documentation release schedule

Date	Documentation	Status
04-May	<ul style="list-style-type: none"><li>Validation: Submission, Check submission, Check run, ERN</li><li>Check submission – REST schema</li><li>Check run – REST schema</li><li>Change log updates</li></ul>	<ul style="list-style-type: none"><li>Published</li></ul>
18-May	<ul style="list-style-type: none"><li>Check submission – SOAP schema</li><li>Check run – SOAP schema</li><li>ERN – REST schema</li><li>Change log updates</li></ul>	<ul style="list-style-type: none"><li>Published</li></ul>
01-June	<ul style="list-style-type: none"><li>ERN – SOAP schema</li><li>Change log updates<ul style="list-style-type: none"><li>Update to Validation rules row 165-167 (15/06)</li></ul></li></ul>	<ul style="list-style-type: none"><li>Published</li></ul>
15-June	<ul style="list-style-type: none"><li>ERR submission SOAP schema reference</li><li>Updates to Data Items, validation rules, change log</li></ul>	<ul style="list-style-type: none"><li>Published</li></ul>
29-June	<ul style="list-style-type: none"><li>Employment Data Creation Guide</li><li>Updates to REST schema, change log</li></ul>	<ul style="list-style-type: none"><li>Published</li></ul>

# Documentation release schedule

Date	Documentation	Status
19-July	<ul style="list-style-type: none"> <li>Monthly report – REST and SOAP</li> <li>Updates to Data Items, validation rules, REST &amp; SOAP schemas to mark county as optional, to allow for negative no. of days, &amp; to move Line Item ID to body</li> <li>Change log updates</li> </ul>	<ul style="list-style-type: none"> <li>Published</li> </ul>
10-Aug	<ul style="list-style-type: none"> <li>Full ERR Life Cycle examples</li> <li>Overview of examples document</li> <li>Monthly report validation rules</li> <li>Change log updates</li> </ul>	<ul style="list-style-type: none"> <li>Published</li> </ul>
17-Aug	<ul style="list-style-type: none"> <li>Additional examples (XML, JSON, file upload)</li> <li>Updated example overview document (additional examples, corrections process)</li> <li>Change log updates</li> </ul>	<ul style="list-style-type: none"> <li>Published</li> </ul>
06-Sept	<ul style="list-style-type: none"> <li>Updates to schemas and validation rules</li> <li>Updates to example files</li> <li>Change log updates</li> </ul>	<ul style="list-style-type: none"> <li>REST changes published 6<sup>th</sup> Sept</li> <li>SOAP changes published 7<sup>th</sup> Sept</li> </ul>

# Documentation release schedule

Date	Documentation	Status
27-Sept	<ul style="list-style-type: none"><li>▪ Additional example files for API integration and file upload</li><li>▪ Change log updates</li></ul>	<ul style="list-style-type: none"><li>▪ Published</li></ul>
19-Oct	<ul style="list-style-type: none"><li>▪ Updates to validation rules</li><li>▪ Change log updates</li></ul>	<ul style="list-style-type: none"><li>▪ Published</li></ul>
08-Nov	<ul style="list-style-type: none"><li>▪ Additional examples files for ERN request</li><li>▪ Change log updates</li></ul>	<ul style="list-style-type: none"><li>▪ Published</li></ul>
23-Nov	<ul style="list-style-type: none"><li>▪ CSV conversion guide</li><li>▪ Change log updates</li></ul>	<ul style="list-style-type: none"><li>▪ Published</li></ul>
30-Nov	<ul style="list-style-type: none"><li>▪ Updated scenario example files to include Small Benefit Exemption</li><li>▪ Change log updates</li></ul>	<ul style="list-style-type: none"><li>▪ Published</li></ul>
12-Dec	<ul style="list-style-type: none"><li>▪ Corrections to expected validation rule response codes</li><li>▪ Change log updates</li></ul>	<ul style="list-style-type: none"><li>▪ Published</li></ul>

# Published Documentation



# Published Documentation

- The PIT technical documentation page reflects the latest versions of the REST and SOAP APIs:  
<https://revenue-ie.github.io/payee-employers-documentation/>
- Previous SUG slide decks can be viewed here:  
<https://revenue-ie.github.io/err-sug-documents/>

# PIT Update

# PIT Activity

- Open tickets -> 21
  - Awaiting feedback -> 17
- Closed tickets -> 198

# PIT Schedule

PIT Release	Functionality
06-April	<ul style="list-style-type: none"><li>▪ ERR PIT helpdesk</li><li>▪ ERR GitHub for technical support documentation</li><li>▪ ROS handshake service</li></ul>
24-May	<ul style="list-style-type: none"><li>▪ ERR submission REST/SOAP with immediate/synchronous processing</li><li>▪ Accepting Inbound submission File REST/SOAP</li><li>▪ Bug fixes</li></ul>
21-June	<ul style="list-style-type: none"><li>▪ Look up ERN REST/SOAP</li><li>▪ Bug fixes</li></ul>
20-July	<ul style="list-style-type: none"><li>▪ ERR submission REST/SOAP with additional/asynchronous processing</li><li>▪ Bug fixes</li></ul>
14-Aug	<ul style="list-style-type: none"><li>▪ Monthly report API REST/SOAP</li><li>▪ Bug fixes</li></ul>
06-Sept	<ul style="list-style-type: none"><li>▪ Additional ROS screens (view expenses, monthly report)</li><li>▪ Bug fixes</li></ul>
21-Sept	<ul style="list-style-type: none"><li>▪ Bug fix for download submission response option in recent submission details ROS screen</li></ul>

# PIT Schedule

PIT Release	Functionality
19-October	<ul style="list-style-type: none"><li>▪ Updates to validation rules</li><li>▪ Bug fixes</li></ul>

# Live release schedule

# Live release schedule

Release Date	Functionality
23 October	<ul style="list-style-type: none"><li>■ ERR Employer and Agent permissions available in ROS</li></ul>
Awaiting commencement order	<ul style="list-style-type: none"><li>■ ERR ROS and API functionality</li><li>■ ERN functionality</li></ul>

# Employer Engagement



# Employer Engagement

- Invitations to attend information sessions have been issued to Employers and Agents.
- These events will run from September to November to give an overview of ERR for expenses/benefits paid to employees or directors.
- If an invitation is needed if an invitation is needed, go to [www.revenue.ie/err](http://www.revenue.ie/err) or [Office of the Revenue Commissioners Events | Eventbrite](#).

# Actions

# Action Update

Action/Question	Responsibility	Update
<p>ERR submissions from Non-Payroll Systems.</p> <p>i) There is a concern that some vendors have no mechanism of reporting in these cases and vendors impacted may have to direct employers to ROS services</p> <p>ii) There is also concerns where vendors have mechanism for reporting is it may require restructuring entire system set up to support the reporting requirements e.g. expense groupings of employees.</p>	Revenue/SUG	<p>SUG members will keep Revenue informed with regard to these concerns. Revenue will raise this for discussion.</p>
<p><a href="https://www.revenue.ie/en/tax-professionals/ebrief/2023/no-2322023.aspx">https://www.revenue.ie/en/tax-professionals/ebrief/2023/no-2322023.aspx</a></p> <p>"an Employer cannot have a Payroll &amp; ERR Agent along with an ERR Only Agent"</p> <p>A business scenario exists where a customer may have both a payroll and ERR agent and an ERR only agent. How will this be handled?</p>	Revenue	<p>The permissions set out in the e-brief are accurate.</p> <p><a href="https://www.revenue.ie/en/tax-professionals/ebrief/2023/no-2322023.aspx">https://www.revenue.ie/en/tax-professionals/ebrief/2023/no-2322023.aspx</a></p> <p>Employers that require an additional ERR agent cert will be required to create an employer sub-cert with ERR permissions and make it available to the additional ERR agent(s).</p>

# Action Update

Action/Question	Responsibility	Update
<p>Directors Loan Accounts.</p> <p>It is a common practice for a director to submit an expense claim (in particular for unvouched travel and subsistence), but the director is not reimbursed directly. Instead the expense claim gets posted to the directors loan account in the financial accounts. At some point in the future the director may draw down an amount of money from the directors loan account, but it probably not be clear exactly what this drawdown relates to. How should these cases be handled in ERR? Are they reported when they are posted to the loan account or not?</p>	Revenue	Regardless of where the 'payment' goes either to directors bank account or loan account it should be reported on or before the 'payment'.

# Action Update

Action/Question	Responsibility	Update
<p>Trustee Directors without a registered employment</p> <p>This appears to be very common with entities such as Charities and Credit Unions where there are trustee directors who are not registered as employees, and as such will never have an Employment ID. We are presuming that these will just have to be reported using a DOB and Address etc and will always remain as “Unlinked” ERR Line Items</p>	Revenue	Yes.

# Action Update

Action/Question	Responsibility	Update
<p>Mobile Phones</p> <p>It appears that many employers have entered into arrangements with their employees whereby the employee uses their own personal mobile phone to make work related calls, and the employer agrees to pay a regular payment of a fixed amount (say €25 per month) to the employee. We presume that this is actually a “Round Sum Payment” which should be subject to PAYE/USC/PRSI rather than a tax free expense payment. Usually the employee does not submit a detailed expense claim. Can you confirm that this is the correct assumption?</p>	Revenue	Yes.

# Action Update

Action/Question	Responsibility	Update
<p>Site Based Employees and Daily Allowance</p> <p>This question relates to employees who would be considered to be site based employees (does not have a fixed base and who, in the course of her/his employment, performs substantive duties on behalf of her/his employer at different locations generally, for periods longer than one day), however, they do not qualify for the Site Based Allowance (Country Money) because the employer has provided a company van for transport to and from work.</p> <p><b>a)</b> In these cases the employer is providing the employee with a daily allowance at the civil service rates – is this permissible?</p> <p><b>b)</b> In relation to Day Allowance there are two rates available - €16.29 for 5 to 10 hours of absence or €39.08 for 10 or more hours of absence.</p> <p><b>c)</b> What is “Hours of Absence”? Is it taken to be the time between the employee leaving home to go to work and then to come home again (I.e time absent from home) – or is it the time actually spent on site (and therefore excluding travel time)?</p>	Revenue	<p><b>a)</b> Based on the example don’t qualify for daily allowance as they are on the same site for a period longer than one day.</p> <p><b>b)</b> Based on above not applicable.</p> <p><b>c)</b> Based on above not applicable.</p>

**AOB**



# AOB

- SUG meeting schedule 2024
  - *17<sup>th</sup> January*
  - *31<sup>st</sup> January*